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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

IN THE MATTER OF:

THE EXTRADITION OF
SAMIR AZIZI

CR 14-90282-MISC-PSG

COMPLAINT FOR PROVISIONAL
ARREST WITH A VIEW TOWARDS
EXTRADITION (18 U.S.C. § 3184)

I, the undersigned Assistant United States Attorney, being duly sworn, state on information and belief that the following is true and correct:

1. In this matter, I act for and on behalf of the Government of Germany ("requesting state");

There is an extradition treaty in force between the United States and Germany. The provisional arrest for the purpose of extradition is covered by Article 16 of the Extradition Treaty between Germany and the United States in its version of the Supplementary Extradition Treaty from October 21, 1986 and the 2006 U.S.- Germany Extradition Second Supplementary Treaty. The charges against Azizi are extraditable under Article 2 of the Extradition Treaty between Germany and the United States in its version of the Supplementary Extradition Treaty from October 21, 1986.

In accordance with Article 16 of the extradition treaty, the Government of Germany has asked the United States through diplomatic channels for the provisional arrest of SAMIR AZIZI with a view towards his extradition;

2. According to information provided by the requesting state in the form authorized by the extradition

COMPLAINT FOR PROVISIONAL ARREST WARRANT
CR 14-XXXXX-DLJ

1 treaty, AZIZI is charged in Germany with the crimes of (1) providing German tax authorities incorrect or
 2 incomplete statements about tax-relevant facts and (2) failing to inform German tax authorities about tax-
 3 relevant facts, acting contrary to duty, in violation of (12 counts), all in violation of Section 370 of the
 4 Fiscal Code of Germany.

5 An arrest warrant for Samir Azizi was issued by the Local Court [Amtsgericht] in
 6 Koeln (Cologne), Germany on January 9, 2014, file no. 502 Gs 4451/13- 113 Js 280/10 StA Koeln,
 7 signed by Judge Nagel, Judge at the Local Court, for tax evasion on a large scale and as a member of
 a group.

8 Samir Azizi is a German citizen who was born in Afghanistan. His date of birth is June 8, 1989.
 9 Azizi landed at San Francisco International Airport on a flight from Dubai on March 31, 2013.

10 3. the treaty provides in article 16 for the provisional arrest and detention of alleged
 11 fugitives pending the submission of a formal request for extradition and supporting documents;

12 4. In accordance with article 16 of the treaty, the Government of Germany has asked the
 13 United States for the provisional arrest of Samir Azizi with a view towards his extradition;

14 5. according to the information provided by the requesting state, Samir Azizi was charged
 15 with jointly committed tax evasion in a particularly serious case, in violation of Section 370 subsection 1
 16 no. 1 and no. 2, subsection 3 sentence 2 no. 1 and no. 5 of the Fiscal Code in connection with section 18
 17 of the Turnover Tax Act, 22, 23, 25 subsection 2, 53 of the Penal Code sections 1, 105 ff of the Juvenile
 18 Justice Act committed within the jurisdiction of Germany and a warrant for his arrest was issued on
 19 January 9, 2014, by Local Court of Cologne, at Cologne, Germany ;

20 6. the warrant was issued on the basis of the following facts:

21 During the period ranging from April 30, 2008 until April 10, 2012, Samir Azizi ("Azizi") and
 22 inter alia, the co-defendants Inayat Patel, Asif Seth, Habib Soori, Hamit Soori and Hamed Soori formed
 23 a gang for the purpose of establishing a VAT carousel fraud scheme by means of companies
 24 systematically connected in a series and apparently trading in, primarily, mobile telephones, game
 25 consoles, copper cathodes and emission permits in order to evade VAT taxes on a systematic basis.
 26 While Azizi recruited others as official managing directors of the companies used with the framework of
 27
 28

the VAT carousel fraud and involved in the artificial supply chain, he himself was always active as a de facto manager. As such, he was obligated to submit annual VAT declarations and advance turnover tax returns to the appropriate tax offices under sections 34, 35, 149, 150 of the Fiscal Code in connection with section 18 of the Turnover Tax Code. However, acting in accordance with the gang member's joint plan and agreement, he did not comply with this agreement.

He gave tax authorities incorrect or incomplete statements about tax-relevant facts (77 counts) and failed to inform tax authorities about tax-relevant facts, acting contrary to duty (12 counts). Thus, tax authorities could not determine the VAT or determined VAT assessments that were too low. In this way, Azizi was able to obtain unlawful tax refunds. In some cases, the payment of refunds depended on approval by the appropriate tax office and were not finally approved though the application for refund was made.

The offenses committed by Azizi were committed through eleven companies:

1. Company WOG GmbH (Count 1-9)

By using his sister, the separately prosecuted Hosai Azizi, as official managing director, the accused Samir Azizi operated the company WOG GmbH located in Cologne as de facto manager and issued invoices with separately stated value-added tax for trading with mobile phones. By deliberately failing to declare turnover in two counts and falsely claiming VAT refunds in the other counts he is responsible for the following evaded tax amounts by the company WOG GmbH:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
1	Year 2007	failure to submit	01.06.2009	148.214.00
2	February 2008	false information	30.04.2008	42.906.00
3	March 2008	false information	13.05.2008	58.329.00
4	April 2008	false information	03.06.2008	76.559.00
5	May 2008	false information	09.07.2008	50.375.00
6	June 2008	false	11.08.2008	151.051.00

		information		
7	July 2008	false information	10.09.2008	310.365.00
8	August 2008	failure to submit	11.09.2008	400.862.00
			total	1.238.661.00

2. Company Ferrograph GmbH (Count 09-10)

By using the separately prosecuted Miguel Angel Miranda Pina (with residence in Hayward, California/ United States of America) as official managing director, the accused Samir Azizi operated the company Ferrograph GmbH located in Düsseldorf as de facto manager. This company was involved in the VAT carousel fraud which is the subject of these proceedings as so-called missing trader. The accused Samir Azizi issued invoices with separately stated value-added tax for the company which meant he was required to file correct annual VAT returns and preliminary VAT returns with the competent tax office in Cologne. Knowing about this obligation the accused Samir Azizi did not submit preliminary VAT returns and is thus responsible for the following evaded tax amounts.

case	monthly / quartly year VAT return	committed offense	date of crime	damage in Euro
9	July 2009	failure to submit	11.08.2009	5.678.00
10	August 2009	failure to submit	11.09.2009	193.746.00
			total	199.424.00

3. Company Wega Mobile GmbH (Count 11-20)

In cooperation with the separately prosecuted Mehmet Tunc, the official managing director, the accused Samir Azizi operated the company Wega Mobile GmbH located in Solingen which was involved in the VAT carousel fraud as so-called buffer. During the time of offence he falsely claimed input tax refunds out of purchase invoices from alleged suppliers, although he knew that no actual supplies had been made for these purchase invoices. By doing this he evaded the following VAT amounts.\

case	monthly / quartly year VAT return	committed offense	date of crime	damage in Euro
11	December 2008	false information	25.03.2009	83.099.00
12	January 2009	false information	19.03.2009	264.957.00
13	February 2009	false information	14.04.2009	292.889.00
14	March 2009	false information	11.05.2009	272.447.00
15	April 2009	false information	12.05.2009	331.548.00
16	May 2009	false information	26.06.2009	574.557.00
17	June 2009	false information - attempt	10.07.2009	364.283.00
18	July 2009	false information - attempt	11.09.2009	578.099.00
19	August 2009	false information - attempt	08.10.2009	152.405.00
20	September 2009	false information - attempt	19.11.2009	41.574.00
			total	2.955.858.00

4. Company iTrading GmbH & Co KG (Count 21-26)

In conjunction with the accused's cousin Samir Azizi, he operated the company complex iTrading GmbH & Co KG, iCell GmbH & Co KG, as well as the joint complementary entity iWorld GmbH, all having their headquarters in Düsseldorf. These companies had been founded to the sole purpose to serve as the „buffer" in the VAT fraud chain in the segment of mobile phone trade and also to be involved in the sector of trade with emission certificates. In accordance with the plan of action and in his function as the factual company manager of these companies, the defendant Samir Azizi made claims for the repayment of overpaid VAT concerning incoming invoices of alleged suppliers, although he knew the these invoices were not based on services. In doing so and concerning the company iTrading GmbH & Co KG, he caused the following tax liabilities amounting to:

case	monthly / quartly year VAT return	committed offense	date of crime	damage in Euro
21	October 2009	false information	10.12.2009	117.623.00
22	November 2009	false information	04.01.2010	46.719.00
23	December 2009	false information	18.01.2010	11.650.00
24	January 2010	false information	10.02.2010	6.751.860.00
25	February 2010	false information	13.04.2010	1.671.633.00
26	April 2010	false information	17.06.2010	2.309.537.00
			total	10.909.022.00

5. Company iCell GmbH & Co KG (Count 27-42)

As the factual company manager of the company iCell GmbH & Co KG and based on the joint plan of action, the defendant Samir Azizi wrongfully made claims for the repayment of overpaid VAT, this caused the following VAT reductions:

case	monthly / quartly year VAT return	committed offense	date of crime	damage in Euro
27	October 2009	false information	19.11.2009	424.00
28	November 2009	false information - attempt	10.12.2009	58.382.00
29	December 2009	false information - attempt	11.01.2010	224.646.00
30	January 2010	false information	10.02.2010	1.649.034.00
31	February 2010	false information - attempt	10.03.2010	2.558.089.00
32	March 2010	false information	12.04.2010	2.243.921.00
33	April 2010	false information	17.06.2010	927.728.00
34	May 2010	false information - attempt	17.06.2010	2.309.537.00

35	June 2010	false information - attempt	12.07.2010	182.010.00
36	July 2010	false information - attempt	10.08.2010	273.885.00
37	August 2010	false information - attempt	09.09.2010	329.231.00
38	September 2010	false information - attempt	11.10.2010	740.942.00
39	October 2010	false information - attempt	10.11.2010	289.758.00
40	November 2010	false information - attempt	10.12.2010	444.693.00
41	December 2010	false information - attempt	10.01.2011	340.861.00
			total	12.573.141.00

6. Company AS Handel GmbH (Count 42-45)

Together with the defendant Hamid Soori, the formal managing director, the defendant Samir Azizi operated the company AS Collectric GmbH respectively — after changing the company's name — the company AS Handel GmbH, registered head office in Düsseldorf. In accordance with the plan of action, the defendant Samir Azizi as the factual company manager made claims for the repayment of overpaid VAT and caused the following VAT tax liabilities:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
42	I. quarter 2010	failure to submit	11.04.2010	3.335.383.00
43	II. quarter 2010	false information	10.08.2010	2.026.001.00
44	III. quarter 2010	false information	15.10.2010	1.499.792.00
45	IV. quarter 2010	false information	10.02.2011	409.565.00

7. Company Nexo Chafka GmbH (Count 46-56)

Together with the also accused Yusuf Güles, the official managing director, and his brother, the also accused Selaiman Azizi, the accused Samir Azizi operated the company Nexo Chafka GmbH with registered office in Siegen as de facto managing director. In accordance with the criminal plan he used the company as so-called buffer in the VAT carousel fraud and falsely claimed input tax refund. By doing this, he evaded value-added tax to the amount of:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
46	January 2010	false information	01.03.2010	1.406.374.00
47	February 2010	false information	12.04.2010	363.680.00
48	March 2010	false information	10.05.2010	685.091.00
49	April 2010	failure to submit	10.09.2010	667.510.00
50	June 2010	false information - attempt	08.09.2010	32.650.00
51	July 2010	false information - attempt	08.09.2010	549.142.00
52	August 2010	false information	11.10.2010	330.303.00
53	September 2010	false information	08.11.2010	536.169.00
54	October 2010	false information	02.12.2010	67.033.00
55	November 2010	false information	10.12.2010	395.883.00
56	December 2010	false information	10.01.2011	226.611.00
			total	5.260.446.00

8. Company Hamsterecke.de GmbH resp. Hamster Mobile GmbH (Count 57-66)

The accused Samir Azizi operated the company Hamsterecke.de GmbH as de facto manager while the also accused Fred Wenzek and Shiraz Jilani acted as official managers. On January 8, 2010 the name of the company was changed to Hamster Mobile GmbH. On July 7, 2010 the registered office of the company moved to Leibzig and the also accused Shiraz Jilani was dismissed as official managing director and Richard

Mintus was registered as new official managing director who was also dismissed on December 20, 2010 and replaced by the also accused Andreas Freiherr von Rössing.

Acting as de facto managing director and according to the criminal plan the accused Samir Azizi falsely claimed input tax refund amounts out of purchase invoices from alleged suppliers and thus evaded the following VAT amounts:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
57	September 2009	false information - attempt	09.11.2009	221.794.00
58	October 2009	false information	11.11.2009	133.871.00
59	November 2009	false information - attempt	19.01.2010	160.412.00
60	December 2009	false information - attempt	19.01.2010	234.958.00
61	January 2010	false information	10.03.2010	132.973.00
62	February 2010	false information - attempt	26.05.2010	289.084.00
63	March 2010	false information	26.05.2010	51.558.00
64	August 2010	false information	11.09.2010	715.455.00
65	September 2010	false information	11.10.2010	3.575.311.00
66	October 2010	false information	11.11.2010	786.808.00
			total	6.302.224.00

9. Company Amaan Enterprise GmbH, Mobiltronics GmbH (Count 67-82)

In cooperation with the also accused Inayat Patel and Nasir Afzal, the official managing directors, the accused Samir Azizi operated the company Amaan Enterprise GmbH which was renamed to Mobiltronics on March 28, 2011 and has its registered office in Frankfurt. Main business object of the company was trading with mobile phones and CO₂ emission certificates. In accordance with the

1 common criminal plan and acting as de facto managing director the accused Samir Azizi falsely
 2 claimed input tax refund out of purchase invoices from alleged suppliers thus evading the following
 3 amounts of value-added tax:

case	monthly / quartly year VAT return	committed offense	date of crime	damage in Euro
67	April 2010	false information	09.11.2010	650.784.00
68	May 2010	false information	09.11.2010	351.770.00
69	June 2010	false information - attempt	09.11.2010	907.796.00
70	July 2010	false information - attempt	09.11.2010	519.057.00
71	August 2010	false information	09.11.2010	1.331.801.00
72	September 2010	false information - attempt	09.11.2010	1.652.648.00
73	October 2010	false information - attempt	09.12.2010	843.167.00
74	November 2010	false information	27.01.2011	784.990.00
75	December 2010	false information	07.02.2010	984.639.00
76	January 2011	false information	10.03.2011	488.177.00
77	February 2011	false information - attempt	10.03.2011	450.570.00
78	March 2011	false information - attempt	11.04.2011	149.558.00
79	April 2011	false information	10.05.2011	69.848.00
80	May 2011	false information	09.06.2011	378.376.00
81	June 2011	false information	08.07.2011	585.296.00
82	July 20101	false information	10.08.2011	160.231.00
			total	10.308.708.00

10. Company BAK Enterprise GmbH (Count 83-85)

As the factual company manager of the company BAK Enterprise GmbH based in Darmstadt, its formal company manager was the codefendant Ajitpal Sekhon, the defendant Samir Azizi also appeared under these personal data, Samir Azizi issued invoices stating VAT for the supply of mobile phones, emission certificates and copper cathodes. Contrary to his duty, he did not declare any turn over to the responsible tax office so that the tax authorities could not fix any VAT and the following tax reductions occurred:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
83	III. quarter 2011	failure to submit	11.10.2011	29.866,00
84	IV. quarter 2011	failure to submit	11.01.2012	2.162.830,00
85	I. quarter 2012	failure to submit	11.04.2012	1.372.858,00
			total	3.565.554,00

11. Company My iCell GmbH (Count 86-89)

Together with the codefendant Marien Iancu, the formal company manager, the defendant Samir Azizi operated the firm My iCell GmbH based in Neuss. He integrated this company as a successor of the company iCell GmbH & Co KG at least since April 2011 in the area of invoicing of game consoles as so-called buffer in a closed trade chain. As the factual company manager the defendant Samir Azizi wrongfully made claims for the repayment of overpaid VAT concerning incoming invoices of alleged suppliers and reduced in the respective cases in the amount of:

case	monthly / quarterly year VAT return	committed offense	date of crime	damage in Euro
86	April 2011	false information	15.06.2011	38.340,00
87	May 2011	false information	05.07.2011	231.948,00
88	June 2011	false information	22.07.2011	228.598,00
89	July 2010/1	false information	06.09.2011	21.703,00

			total	520.589.00

Total damage: 61.104.368,00 Euro.

Within the scope of the investigation Samir Azizi has already made a statement with regard to the charges, initially through his defence lawyer (p. 1240 ff, 1467 ff). In the regard, Samir Azizi expressly concedes that in his capacity as the de facto managing director of WOC GmbH he is responsible for the tax liabilities incurred. In the further course of the investigation, Samir Azizi announced through his defence lawyer a comprehensive statement regarding all charges (annex, p. 1641 ff) and provided the investigator in charge, the witness Orths, with extensive information on the facts of the case in several telephone conversations (annex, p. 2795 ff). In agreement with Samir Azizi the witness Orths drew up a protocol based on the information provided (annex, p.1645). In the course of the telephone conversations with the witness Orths, Samir Azizi essentially conceded to the charges also with regard to the other companies under investigation (annex, p. 2796 ff, with regard to Wega Mobile GmbH see annex, p. 2801 ff, with regard to the companies iCell and iTrading see annex, p. 2804 ff, Nexo Chakfa and AS Handel see annex, p. 2808 ff).

The statements made so far by Samir Azizi are supported by the documents seized, which were seized within the scope of searches of the residential and business premises of the companies under investigation and their executives;

7. the offenses with which Samir Azizi is charged are provided for in article 2 of the extradition treaty cited above;

8. Samir Azizi may be found within the jurisdiction of this court at the San Francisco International Airport.

9. the requesting state has represented that it will submit a formal request for extradition, supported by the documents specified in the treaty, within the time required under the treaty;

Samir Azizi, date of birth June 6, 1989 is a German citizen born in Afghanistan. He is currently detained at San Francisco International Airport pending the issuance of an arrest warrant.

1 WHEREFORE, the undersigned complainant requests that a warrant for the arrest of SAMIR
2 AZIZI be issued in accordance with 18 U.S.C. § 3184, and the Extradition Treaty between the United
3 States and Germany and that, if on such hearing, the Court deems the evidence sufficient under the
4 provisions of the treaty to sustain the charge for extradition, the Court certify the same to the Secretary
5 of State in order that a warrant may be issued for the surrender of SAMIR AZIZI to the appropriate
6 authorities of Germany according to the stipulations of the treaty; and for such other actions as the Court
7 at the time may be required to take under the provisions of the treaty and the laws of the United States.

8 I swear under penalty of perjury that the foregoing is true and correct to the best of my
9 knowledge.

10 
11 JOHN N. GLANG
12 Assistant United States Attorney

13 Sworn to before me and subscribed in my presence this 31 day of March, 2014, at San Jose, California.

14 
15 PAUL S. GREWAL
16 United States Magistrate Judge
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